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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:
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DANA CORPORATION, <i>et al.</i> ,	:
	:
Debtors.	:
	:
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	:
VEYANCE TECHNOLOGIES, INC.,	:
assignee of The Goodyear	:
Tire & Rubber Company,	:
	: Case No. 07-CV-06169 (DAB)
	:
Appellant,	: (Bankruptcy Appeal)
	:
vs.	: Judge Deborah A. Batts
	:
DANA CORPORATION, <i>et al.</i> ,	:
	:
Appellees.	:
	:
----- X	

**STIPULATION BETWEEN AND AMONG APPELLANT AND
APPELLEES REQUESTING DISMISSAL OF APPEAL**

The parties to the above-captioned bankruptcy appeal, by and through their respective counsel of record, hereby stipulate and agree as follows:

RECITALS

1. On April 13, 2007, The Goodyear Tire & Rubber Co. (“Goodyear”) filed with the United States Bankruptcy Court, Southern District of New York (the “Bankruptcy Court”), a Motion for Enlargement of Time Pursuant to Rule 9006(b) (the “Enlargement Motion”) seeking an order deeming certain claims to be timely filed on the grounds of excusable neglect.

2. On May 30, 2007, the Bankruptcy Court entered an order (the “Order”) denying the Enlargement Motion.

3. On July 2, 2007, Goodyear filed a Notice of Appeal with the Bankruptcy Court, appealing the Order (the “Appeal”).

4. Thereafter, Veyance Technologies, Inc. (“Veyance”) took an assignment of the Goodyear’s claims, and was also substituted for Goodyear as the Appellant in the Appeal.

5. On November 28, 2007, Veyance filed an objection to the confirmation of Appellee Dana Corporation’s Third Amended Joint Plan of Reorganization with the Bankruptcy Court (the “Veyance Plan Objection”).

6. The parties have reached a settlement of all issues raised in the Veyance Plan Objection and this Appeal, as evidenced by the Stipulation and Agreed Order (the “Stipulation and Agreed Order”) executed by the Parties and filed with the Bankruptcy Court on December 7, 2007.

7. The Stipulation and Agreed Order was entered as an Order of the Bankruptcy Court on December 10, 2007.

8. Pursuant to Rule 8001 of the Federal Rules of Bankruptcy Procedure and the terms of the Stipulation and Agreed Order, Appellant Veyance, Appellee Dana Corporation, and Appellee Official Committee of Unsecured Creditors of Dana Corporation, et al. (the “Committee”), hereby stipulate to the dismissal of this Appeal.

AGREEMENT

1. The undersigned parties agree that above-captioned Appeal shall be dismissed with prejudice.

2. The parties further agree that each party will bear their its own costs, expenses, and attorneys’ fees with regard to this Appeal (subject to the Committee’s right to seek compensation from Appellant/Debtor Dana Corporation’s bankruptcy estate upon application to the Bankruptcy Court).

3. The parties respectfully request that the District Court enter an order dismissing the Appeal pursuant to this stipulation and Rule 8001(c)(2) of the Federal Rules of Bankruptcy Procedure.

DATED: January 24, 2008

/s/ Alan M. Koschik

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DATED: January 24, 2008

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DATED: January 24, 2008

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